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Michigan Department of Social Services

> Evaluation Issue 30 **WINTER 1991**

EVALUATION: A PROCESS NOT A TEST

Marjorie J. Kostelnik, Professor Family and Child Ecology Michigan State University

Evaluation! For many early childhood practitioners the very word conjures up a negative image. They equate evaluation with being tested and criticized with being examined minutely and found wanting. Often it is assumed that the only reason programs are evaluated is to discover all of their flaws. Naturally that kind of image is accompanied by feelings of dread and anxiety. In reality, this interpretation of evaluation is mistaken.

Evaluation is the process of determining relative merit or worth of a program. It requires a balanced appraisal of strengths and weaknesses. Thus, evaluation focuses not only on problems but also on what programs are doing well. Without both kinds of information programs cannot maintain the positive impacts they achieve nor improve their services to children and families. Keeping this in mind, program evaluation can be defined as people using a variety of methods, skills, and sensitivities to make judgments about programs. The elements contained within this definition are further explained.

The Elements of Program Evaluation

People administrators, practitioners, clients

Methods observations, interviews, surveys, discussions

Skills interpersonal skills, negotiation

skills, organizational skills, communication skills, reasoning skills

(Continued on page 2)

DIRECTOR'S CORNER

I reported to you in the last Director's Corner that I was encouraged by the possibilities for program expansion due to federal grant money Michigan is eligible to receive. Although the status of that grant remains uncertain, I continue to be optimistic that we, will be able to continue to provide a credible foundation for quality child care in Michigan.

As a licensing agency we can do that by listening to your concerns and frustrations regarding the licensing process. As providers you can create an environment which encourages parents to be open regarding their thoughts and concerns about the care their children are receiving. This will allow you an opportunity to grow and to improve the quality of that care. Striving for excellence is a commendable objective for all of us.

None of us has to settle for mediocrity. Because we all have room to grow we need not take occasional criticism personally or negatively. Instead, we can view it as an opportunity to evaluate our own performance and then use it to plan constructive change.

Somewhere in the distant past I learned the phrase, "energy follows focus." Those three little words appear to be quite simple but in reality can be quite profound. If we focus on being the best we can be, then energy will follow to accomplish that end and opportunities to improve will not be lost.

> Ted deWolf, Director Div. of Child Day Care Licensing



Sensitivities Sensitivity to the people in the program, sensitivity to the context in which the program operates, sensitivity to the goals of the program, sensitivity to the constraints on the program

Judgments choosing and prioritizing goals, interpreting results, deciding which aspects of the program should remain the same and which should be changed, determining the future directions of the program

The definition above emphasizes a very important feature of program evaluation-the role of people in the process. Evaluation is a very human endeavor. Computers don't evaluate programs, statistics don't evaluate programs, people do. It is people who ask the questions around which the evaluation revolves. It is people who gather the data. Because results are often ambiguous, people are forced to interpret the findings and make decisions about what to do with what they find out. There is always more than one way to proceed and more than one way to judge outcomes. In addition, all kinds of people get involved in the evaluative process. This means evaluations have to accommodate different, sometimes conflicting points of view. Thus, the best evaluations are ones tailored to meet the needs of particular programs.

The Evaluation Process

Program evaluation efforts can be large or small, simple or complex, expensive or not so costly. They may focus on multi-site questions or ones confined to a single classroom or family day care home. At times they include many people, but at times only one or two individuals are involved. Those persons may or may not be professional evaluators. Yet, regardless of their scope, all program evaluations usually consist of the following eight steps:

- Examining the current status of the program exploring its history, the context within which it operates, and determining its goals.
- Deciding what the evaluation will be about. This
 step usually involves generating one or more
 questions to be answered by the evaluation and
 establishing what the boundaries of the evaluation will be (e.g., size, complexity and cost).

- Figuring out how the evaluation will be conducted (e.g., who to include, what methods to use, when the evaluation will take place).
- Determining what resources are necessary to carry out the evaluation (e.g., staff time, dollars needed, physical space necessary to conduct the evaluation and store related materials, outside assistance).
- Developing a timeline for the evaluation from beginning to end.
- Carrying out the evaluation (e.g., observing, interviewing, recording, and compiling information).
- Analyzing the results.
- Interpreting the results, identifying to what extent the program achieves its intended goals, and choosing a future course of action based on this interpretation.

All of the preceding steps constitute the means by which program evaluation occurs. However, simply going through them does not ensure that early childhood programs will achieve their intended aims. That only comes about when people use evaluation results to guide their future actions. Impressive looking documents that sit on a shelf do not improve programs. Neither do reports that sound lofty but which no one understands or cares about. People make programs happen. That means that all the people affected by an evaluation must be involved in the evaluation process from the start. They must help formulate the questions so they will be invested in the answers. They must be part of the data gathering process so they can understand to what the outcomes pertain. They must receive assistance in figuring out the results so they can interpret them meaningfully. When these conditions exist it is more likely that people touched by the evaluation will find it useful and invigorating. The probability that the early childhood program will be influenced for the good is also increased under these circumstances. Thus, evaluation is best viewed as a participatory activity, in which all those involved play an essential role.

Marjorie J. Kostelnik is the Program Supervisor of the Child Development Laboratories on campus. She is currently president of the Michigan Association for the Education of Young Children.

EVALUATING CHILDREN'S PROGRESS THROUGH OBSERVATION AND TESTING

Betty Garlick, Specialist Retired Family and Child Ecology, MSU

A wide variety of scales, tests and inventories is available for use in evaluating children. The appropriateness of these instruments depends upon what you are assessing and how each instrument will add to the information you already have about the children. A limitation of these instruments is that they focus on the child at one given time and may be inadequate for assessing his progress in the program.

Some of these instruments can be used by the classroom teacher, but many require special training and experience to administer. This often makes it difficult for the child to relate to someone who is unfamiliar to him. Tests are used for times when there is doubt or confusion about a child and unless you need them for special purposes, you will probably gain just as much useful information about children from careful observation.

Maria Montessori was one of the contributors to early childhood education as we know it today. She presented the teacher as an observer, always ready to guide and direct the child and keep alive the child's enthusiasm for learning without interfering with his efforts to teach himself. Teachers and caregivers need to perfect their observation skills to enable themselves to better understand and assess children's development and to plan programs which promote growth.

Why and When of Observation

Observation is more than casual looking at children - it means gathering information and general impressions about children and program with an open mind. Through observing carefully and objectively caregivers gain in valuable information and understanding. Observation is the basis of much of what we do in working with children. Probably as well as observing children, we need to observe what is going on in the classroom and also be aware of our personal feelings and reactions to what we observe.



Observation can:

- Provide caregivers/teachers with increased sensitivity to how children behave, think and learn.
- Make us aware of the unique qualities of each child.
- Permit us to compare what we know about growth and development of the children in our care.
- Help us to understand individual behavior problems and the part adults and materials may play in these problems.
- Help caregivers to plan activities based on children's special interests, skills, strengths.
- Be used to gather information for reporting progress to parents.

A Caution in Observation

Observations are tentative, providing clues to how children are doing. Because development never stands still, observation must be continuous.

Methods of Observation

Anecdotal - jot down a description of child in an activity, date it and keep as a record of activity and growth.

Time Sampling - this a good method when a child seems to be having a problem. By recording behavior at specified intervals for a period of time, caregivers are able to tell if this behavior occurs often enough to constitute a problem.

Narrative Diary Descriptions - a method I found particularly helpful. Place children's names on separate notebook pages. At the end of each day jot down representative happenings about each child. This helps the caregiver to focus on a child's continuous growth and possible special needs. Each entry is dated and new pages can be added. Anecdotal observations and time sampling records can be included.

 Checklists - Lists of behavior or developmental activities can be devised and a sample check made to see if a child can perform the activity.

Regardless of the method, the mechanics should not be so elaborate as to be burdensome. Good teachers and caregivers have always used observation effectively. The more carefully you observe, the more sure you are about what to do and the more effectively you do it. Happy observing!

Both accreditation and the Child Development Associate Credential (CDA) are forms of self-evaluation; they should not be confused, however. Accreditation applies to a facility (center or home) and may not be transferred if the facility relocates. The CDA applies to the individual in the way that a college degree would.

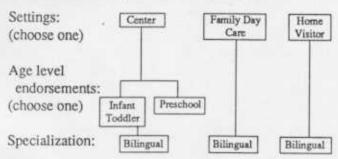
CDA FOR THE 90'S

Pat Lutz, Program Assistant Macomb 4C

The 1980's were very much a time of supply trying to meet demand when it came to available child care. As we travel through the 90's and supply and demand move toward an equilibrium, the emphasis will switch to special services and most importantly to issues of quality in the child care field. One way we establish quality standards is through the credentialing process.

The CDA, Child Development Associate, is a credential that was designed in the 70's to bring quality to the child care field. It is an individual, nationally recognized credential, which means it goes with you as you make job changes both in and out of state. Forty-nine states presently include the CDA as a qualifier for a teaching and/or director's position in their licensing requirements. A key feature is that it is a performance based credential; knowledge of the field must be demonstrated through effective interactions with children, parents and staff. Gaining a CDA is essentially a self study process.

There are several settings and thus guidelines one may select for credentialing assessment. (See box)



The core for each of these settings is based on 13 key functional areas.

Safe Physical
Healthy Cognitive
Learning Communication
Environment Creative

Environment Creative Self Families

Social Program Management Guidance Professionalism

The definition of each area, in essence, defines quality care.

The self study process ultimately involves demonstrating



how you as an individual provide for competence in each area.

While the 13 functional areas will still comprise the core of the CDA, in June 1992 new program revisions will be going into place.

Qualifications:

-18, high school diploma or GED

-480 hours of working with

young children

-120 hours of formal training in

key areas

Self Study

\$325.00 (subject to change)

Process:

Scholarship

Based on financial need.

Opportunities:

There are several ways to prepare oneself for direct assessment or one may follow the new Council Model. The Council Model includes training and assessment. It takes approximately one year and is divided into three phases:

- Self Study
- II. 120 Hour Seminar Course
- III. Performance Based Assessment

The cost for this is \$1500.00. You may call 1-800-424-4130 to see if a program will be available in your area.

If you prefer to apply for direct assessment, you may assess your training needs and take selected courses while completing the additional requirements. Upon completion you may apply for assessment, at which time you will have a CDA representative visit and arrangements will be made for written assessment. Several colleges and agencies offer CDA preparation programs. To find the one nearest you, call your local Child Care Coordinating Council.

The CDA process is a wonderful opportunity to do self evaluation, learn, grow and gain understanding and mastery. It also says to you, to parents and to peers that you are a professional who exhibits high quality standards, one who wants to make the world a better place for children.

For more information about the CDA contact the Michigan 4C Association at 1-800-950-4171. CDA scholarships are available to low income child care providers.

ACCREDITATION: PERSONAL AND PROFESSIONAL DEVELOPMENT

Ellen DeRosia Office for Young Children Ingham County

The National Association for Family Day Care (NAFDC) has established an accreditation system for family and group home day care providers. During the first three years that family day care accreditation has been available, more than 300 providers in 35 states and Washington, D.C. have been accredited. There were 29 accredited providers in Michigan as of November 1991. NAFDC describes accreditation as a system whose purpose is "to offer professional recognition and consumer distinction to those providers who meet ... high standards of quality child care through their consistency and dedication ... and who not only meet the child care standards defined by state licensing and registration agencies, but have demonstrated a commitment to reach beyond these minimum requirements to achieve standards of excellence."

There are a number of reasons that providers give for choosing to become accredited. Among the most important reasons are the desire for increased professional growth, and the desire to improve the credibility and status of family day care as a profession. Providers who have completed accreditation find that there are additional benefits. In a series of interviews around the country, providers who had been accredited shared the reasons why they like accreditation.

Providers learn from the process, and are encouraged to learn more by pursuing ongoing training. Though accreditation was designed to simply assess the quality of a family day care program, most providers learn from the process of completing the checklist. According to one provider, "It was a great experience. I feel I learned some things about myself as a person and a provider." Once they find out there are new and sometimes better ways to do things, most providers are highly motivated to attend workshops or enroll in formal classes.

Providers feel more professional and their self-esteem is increased. The experience of having a parent and a professional peer assess their program, while intimidating at first, results in providers realizing that they are professionals who meet nationally recognized standards of quality. Providers who have successfully completed accreditation feel good about themselves, their skills, and their business.

Providers gain a more concrete definition of quality in family day care. The assessment profile is a checklist of specific items which indicate quality. Rather than general statements like "communicates with children" the profile lists such things as "talks with a child at the child's eye level". In addition to the specificity of the items on the checklist, the overall content encourages providers to seek a level of quality which exceeds the minimum standards guaranteed by state regulations.

Providers gain renewed enthusiasm and excitement about their work, and become leaders in their field. Providers who enter the accreditation process are challenged to examine their entire family day care program. In doing so they may rediscover the original reasons they chose to care for children, or discover that what began as a temporary "baby sitting" job has become a serious career. This discovery process motivates many providers to take more active leadership roles at the local, state, or national level. Providers may demonstrate their leadership by joining a professional association, attending (or presenting!) workshops or conferences, enrolling in formal classes, and/or advocating for children in the political arena.

Providers are helped in marketing their programs to parents, and some providers earn more money. Accreditation is still very new, and not well known by most parents who are consumers of child care. However, providers who have been accredited have several ways to help parents understand the importance of accreditation. Providers can display their certificate and let parents know about the accreditation process. These providers have also gained the confidence to present themselves as professionals who provide high quality care to children. Accredited providers also have written policies and contracts which help them communicate clearly with parents. Though most providers say they have not raised their fees because of becoming accredited, providers still may end up earning more money. As providers become more confident about the quality of their programs, they tend to attract more families who want to enroll children. Parents who value their child care provider and who have received clear communication about fees and payment policies are more apt to pay on time and in full.

Providers who choose to become accredited generally find the process to be highly rewarding and beneficial. For many providers accreditation is a big step forward in their professional career. As more providers become accredited and more parents become aware of the level of quality that accreditation indicates, the demand for accredited providers should increase. This demand may result in significant improvement in the overall status and quality of family day care.

If you are interested in becoming accredited, please contact your local 4C office or call the National Association for Family day care at 1-800-359-3817.

References

Cohen, Nancy, "Ten Reasons Why Family Child Care Providers Like Accreditation," Families and Work Institute

"Accreditation," National Association for Family Day Care

"Evaluation of NAFDC Accreditation Mentoring Project," Office for Young Children.

AM I GOOD OR WHAT?

Eartha L. DeYampert
Family Child Care and
Program Specialist
Child Care Coordinating Council
Detroit/Wayne County (4C)

As children learn by doing and from real experiences, family child care providers can do the same with their programs. Evaluating what does and does not work, and why, is a necessity in every good program. It is a means to measure productivity.

I view evaluation as a comma or a period in a sentence. It gives one the opportunity to pause and digest what has been said. Am I providing a safe, healthy learning environment? Do I offer opportunities and activities that enable young children to feel good about themselves? Will parents have a chance to really feel they are a vital part of the program? These are some questions you will want answered.

How do you go about getting the answers? You must start by understanding that your role as a child care professional is to be an extension of the family, not a replacement. Your role as a surrogate parent must also blend well with that of an educator. A competent child care professional supports families by offering a happy, secure and nurturing environment conducive to developing a well-rounded child.

Combining child-friendly techniques with good business strategies requires ongoing evaluation, using input from everyone who is part of your program: parents, children and your own family. CDA guidelines offer a useful tool by establishing criteria for thirteen competency areas.

As I write this article, I can't help but think about an eighty year old child care provider I met in a recent training workshop. Even though she had been providing care for more than twenty years, she saw a need to reassess her program because of the changing needs of children and families. Although she knew she was good at what she was doing, she felt she could be better. She sought the training she needed and empowered herself to make changes. We can all learn from her example.

NO! I AM NOT A BABYSITTER

Penny S. Apsey
Education Coordinator
Saginaw Vally Regional 4C
Saginaw County

As I prepare to travel to Washington D.C. for the NAEYC annual conference, I am reminded of an incident three years ago that I have seen replayed many times since.

It happened in Chicago at the 1987 NAEYC conference. While waiting in line for the shuttle bus to take me to one of the workshops, I was conversing with four other women. We were exchanging program ideas and thoughts about the High-Scope curriculum. One of them ladies turned to me and asked, "Where is your center?" I replied that I owned and operated a group family day care home in Michigan. Instantly four blank faces stared at me. Suddenly a light came on and one said brightly, "Oh, you babysit in your house!" Another chirped, "But why are you here? This is a conference for 'professional' child care workers."

By the time the red lights stopped flashing and the steam stopped pouring from my ears, the buses had arrived and we parted company never to meet again.

The scene was repeated in February 1989 at the Michigan AEYC conference in Grand Rapids when I overheard two center providers speaking. #1: "There are a lot of those family day care people here." #2: "Oh yeah, the ones who babysit for kids in their homes."

Several times, at various training sessions, I have heard a center provider remark, "Well, you wouldn't understand. You only babysit for a few children."

I am hoping with the passing of time and some education, center providers will come to realize that family day care providers are just as professional as someone who is working in a center.

We come from a variety of backgrounds. Some of us are teachers, nurses, college graduates. Others have years of practical experience. We actively seek training opportunities. We plan activities and field trips. We plan menus, prepare food, order supplies, deal with parents, collect money and work 12-hour days with children. We are as deeply concerned about the children in our care as any center provider is.

It is my feeling that all child care providers must work together to provide high quality child care to today's parents and children instead of banding together in cliques. To exclude a large number of child care professionals from our ranks because they "just babysit for kids in their homes" seems to be negating the importance of what we do.

Here is a salute to a large number of hard working and dedicated child care professionals family child care providers.

Penny is a former group home provider as well as a head start teacher.

Self-Evaluation - Center Director

This form, designed for use by a center director as a means of self-evaluation, was developed by Exchange Press as a service to their readers. Please use it in your program.

The act of nurturing, the process of growth – this is what the business of child care is all about. As director of the program, it is my responsibility to make sure that growth happens. When I examine what is happening in my center, this is what I see:

This is nappening:	I need to focus my attention:	
		Growing People
		 Children Children are happy to be here. When I close my eyes and listen, I hear talking, laughter, activity.
		I know the children and what is happening for children in the program.
		Careful records are kept on each child to monitor social, emotional, physical, and cognitive progress and well-being.
		The curriculum is working well. I am constantly monitoring its effectiveness and working with staff to change it to meet individual needs and diverse personalities and situations.
		 Parents Parents spend a few moments at drop off and pick up times to talk with me or with their child's teacher. They are comfortable enough to ease the transitions and share informa- tion.
		I enjoy talking with the parents. I am able to answer questions and address concerns.
		Parent education happens informally in day-to-day interactions and formally through center events, meetings, conferences, and workshops.
		 Staff My staff know they can count on me for support, information, guidance. I know how to be there for them as a person and yet maintain a professional relationship.
		My staff and I work well as a team. We know how to work out differences and when to laugh.
	0	In hiring, training, and working with staff, I build on each person's strengths, allow for individual differences, and help each person grow beyond their weaknesses.
		I encourage staff to visit other programs, to attend conferences and workshops. In addition, I provide training through regular staff meetings and frequent observations, and informal feedback.
		I know when to intercede and when to watch from the sidelines.
		Self I feel a sense of accomplishment in what I am doing and I accept the difficult challenges.
		I take time for myself, both to be alone and to be with my family and friends. The commitment I have made to my job is not all-consuming.

П	Ц	workshops, give me opportunities to vent my frustrations, renew my commitment, and adjust my perspective.
		I keep well informed on child care issues through professional reading and through participation in community, state, and national activities.
		Growing an Organization
		The daily flow of activities and responsibilities is effective and flexible – it seems to work well for us.
		Emergency plans of action are clear to everyone.
		I continually inspect the facility both indoors and outdoors to make sure that it is a safe, comfortable, pleasing place for adults and children to spend their days together.
		Our record-keeping systems efficiently keep me up to date on vital information about staff, children, families, finances, evaluations, etc.
		The program philosophy guides decision-making. There is a sense of history, of continuity here. It is clear what we stand for.
		I am clear about my responsibilities and the expectations of others.
		I am comfortable with my ability to delegate meaningful tasks.
		When I need help, I do not hesitate to ask for it. I know where to go for help.
		I know where our program is going. We have a long range plan.
		I modify the plan as conditions require.
	. 🗆	From year to year the organization operates on a fiscally sound basis.
		Enrollment patterns are continually monitored; I know what to expect and how to plan for it.
	Ö	People are kept well-informed. Seldom do I hear, "I never knew" or "Why didn't you tell me?"
		I am watching what is happening within the community so that I will be well prepared to guide my program into the future. I know who my customers are, why they are here, and how to keep them satisfied.
		The program is well respected in the community. People turn to us as experts on issues relating to children and families.
		I know my role as an advocate for children's issues and see myself as a leader in the community.

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RESOURCES

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Bredekamp, S. (Ed.) (1987). Developmentally Appropriate Practice in Early Childhood Programs Serving children from Birth through Age Eight. Washington D.C.; National Association for the Education of Young Children.

Harms, T. and Clifford, R. (1980). Early Childhood Environment Rating Scale. New York: Teachers College Press.

Kamii, C. (Ed.)(1990). Achievement Testing in the Early Grades: The Games Grown-Ups Play. Washington D.C.: National Association for the Education of Young Children.

Lindberg, L. And Swedlow, R. (1980). Early Childhood Education: A Guide for Observation and Participation. Boston: Allyn and Bacon, Inc. Share Your Care Wisely: The Child Care Video Advisor for Working Parents. Available for \$24.95 plus \$3.50 shipping from Michigan Child Care Clearinghouse, Kellogg Center, Michigan State University, East Lansing, MI 48824-1022.

Child Care Information Exchange (A bimonthly management publication for owners and directors). P.O. Box 2890, Redmond WA 98073. \$35.00 per year.

Month of the Young Child

For Information about the Kids at the Capital Day, contact Michele Straz at (517) 482-7533.

For information about the Month of the Young Child, Contact Keith Myers at the Michigan Association for the Education of Young Children at 1-800-336-MICH.

NOT THE SAME OLD SONG

Do you sometimes feel like you need to be an actor, dancer, musician, or storyteller to keep yourself and your program from getting stale? Professional help is available!

The Wolf Trap Institute for Early Learning Through the Arts, a division of the Wolf Trap Foundation, was established in 1981 under a grant from the Head Start Bureau of the U.S. Department of Health and Human Services. The goal of the Institute is to train early childhood professionals in the use of performing arts techniques which help young children learn basic academic concepts (colors, shapes and numbers, for example) as well as life skills (hand-washing, sharing and problem solving). To achieve these objectives, the Institute employs professional actors, dancers, story-tellers and musicians to provide workshops, classroom residencies, parent involvement activities, field trips and instructional materials.

Although Wolf Trap residencies are often funded by grants from corporations and foundations, others are contracted and paid for by school systems, private preschools, or other organizations. It may be possible for you to get a residency by arranging your own funding. Michigan AEYC is working with the Wolf Trap Institute to secure funding to provide no cost residencies to every teacher of young children who wants one. A mailing list of interested persons is being developed so that residencies can be implemented without delay if funds do become available. To place your name on this list, call the Michigan AEYC office at 1-800-336-6424. For details about the Wolf Trap residency program, call Todd Greenbaum, Wolf Trap Coordinator for MiAEYC at 313-652-1132.

Children Are Everyone's Business

Creative Community Responses to the Crisis in Child Care

Teleconference featuring:

Ellen Galinsky

April 9, 1992 4:00 - 5:30 pm (ET)

For information contact J.P. Thompson Delta College University Center (517) 686-9402

Michigan Council of Cooperative Nurseries, Inc.

41st Annual Conference - May 1 & 2 Kellogg Center, Michigan State University

> "Together We Grow" For parents and teachers, featuring:

> > Keynote Speaker

Dr. Mary Bigler
Professor of Education,
Eastern Michigan University
"Teaching and Parenting With Pizzazz"

For more information contact Lorraine Feenstra (616) 895-6377

CELEBRATING CHILDREN IN APRIL

For nearly a decade, the Michigan Association for the Education of Young Children (MiAEYC) has spearheaded a statewide public awareness campaign during the month of April called the Month of the Young Child (MOYC). Information about children and family issues reach the public by way of the MOYC Steering Committee, local affiliates of the Michigan AEYC, corporations such as Mervyn's, Kroger, and K-mart, various health and advocacy organizations, as well as the state departments of Health, Education, Social Services, and Mental Health. There are many community contributions and quality services for children and families around the state that deserve recognition and support. Parents, teachers, and child care providers are honored for their work with young children. Policymakers are encouraged to make children their top priority and focus on prevention as a viable means to prepare children to grow into healthy, productive citizens.

On Wednesday, April 29 from 10:00 a.m. until 1:00 p.m., children and families will gather on the capitol lawn for Kids at the Capitol Day. Kids at the Capitol is the only state-level event in celebration of the Month of the Young Child. Children can expect to participate in a variety of activities. The theme for the day will be "My Wish for the Future" featuring the artwork of children across the state. Representatives from the Michigan AEYC, the Michigan Coalition for Children and Families, and other advocates for the Month of the Young Child will be on hand to provide information to citizens about how they can speak up on behalf of children.

Families will have the opportunity to meet and share a snack with their state legislators. Legislators will be opening their doors to meet with families after the activities and there will be opportunities to tour the newly renovated Michigan Capitol Building and the Michigan Historical Museum.

Throughout the state, local communities will be sponsoring activities. Look for these activities in your community and help us celebrate the Month of the Young Child.

Editorial Staff

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APRIL IS THE MONTH OF THE YOUNG CHILD

If you are a parent, a child care provider or a member of the community at large, show your commitment to Michigan's young children by displaying a purple ribbon

- · on your car
- · at your job
- on you
- · on your child

Make a visual statement! Let your community know that the young children of this state and their families are important. Support efforts to improve the quality of their lives.

Buy purple ribbon - then pass it out! Be a part of a successful campaign!

Participate in local activities throughout the month.

The month of the young child steering committee has designated the following themes for each week of this important month:

- Week 1 Community and corporate support for children
- Week 2 Child care, child development, and education
- · Week 3 Parents and Families
- Week 4 Child physical & Mental Health



Please send articles for consideration in future issues to:

BETTER HOMES AND CENTERS DIV OF CHILD DAY CARE LICENSING INGHAM COUNTY DEPT OF SOCIAL SERVICES 5303 S CEDAR ST LANSING MI 48911

IN-HOME DAY CARE TAX INFORMATION

Most people involved in child care who work from their own home are considered independent contractors. They are responsible for paying all of their own Social Security taxes, using Schedules C and SE (Social Security Self-Employment Tax) schedules - which they must attach to their Form 1040 when filing their tax returns. The Social Security tax for self-employed individuals is currently 15.3% of the first \$51,300. earned. That ceiling can be expected to increase each year.

As a self-employed business person, you may want to add 15..43% to whatever you charge for child care. For instance, if \$3 an hour is what you need to earn per child, then you could charge at least \$3.45 an hour for your services. The \$3 an hour you net after Social Security taxes would still be subject to income taxes.

You must file an estimate of your annual income and make quarterly payments of the Social Security and income taxes due on it in January, April, June, and September of each year, using Form 1040-ES. For your first year, these figures will be estimates, reflecting your best guess as to how much you will earn. You can base the figures on what you paid the first year. If you need help estimating taxes, call the IRS at 1-800-829-3676 and ask for pamphlet #505. For information on self-employment, ask for a copy of pamphlet #533.

As long as you pay an amount equal to prior year's taxes, you will not incur a penalty should your current year's payment be less than 90 percent of your total current year's taxes. If, however, halfway through a given year you take on more children, thus increasing your income, you should take these additional earnings into account when making your quarterly payments in order to avoid additional charges when you file.

THE EARNED INCOME CREDIT

Some child care providers and parents may be eligible for the Earned Income Credit, a tax credit for working families that have earned and adjusted gross income of less than \$21, 250 in 1991 and that have at least one child living at home more than half the year. The credit is available both to married and single parents. More than 12 million families now qualify for this credit.

For more information, contact your local IRS office.

Michigan Family Day Care Conference May 15-17, 1992 Holiday Inn, Flint

> Registration Fee \$30.00 (\$35.00 after 4-24)

For more information call: 1-800-234-3287



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